

Nonresident Withholding Exemption Certificate for Previously Reported Income

590-P

File this form with your S corporation, partnership, or limited liability company (LLC) for their records.

Name of S corporation shareholder, partner or member

Address (including number and street, PO Box, or PMB no.)

Apt. no./Ste. no.

City

State

ZIP Code

Entity type: Individual, Corporation, Estate and Trust, LLC, or Partnership

☐ SSN or ITIN ☐ Corporation no. ☐ FEIN
☐ SOS file no.

To _____
(Withholding agent, S corporation, partnership, or LLC)

This exemption form is **NOT** for current or prior year's income that has **not** yet been previously reported on the pass-through entity's California income tax return.

Certificate of Previously Reported Income

Under penalties of perjury, I hereby certify that the California source income from the above-named S corporation, partnership, or LLC, (as shown on Schedules K-1 (100S, 565, or 568), or other documents provided by the S corporation, partnership, or LLC) for the year(s) _____ has already been reported as California source income on the above-named S corporation shareholder's, partner's, or member's California income tax return for tax year(s) _____ and that no withholding is required. (The S corporation shareholder, partner, or member must have filed a California income tax return **prior** to signing this certificate.)

Name and title (type or print) _____ Daytime telephone no. (____) _____

Signature _____ Date _____

For Privacy Notice, get form FTB 1131.

General Information

References in these instructions are to the California Revenue and Taxation Code (R&TC).

A Purpose

Use Form 590-P, Nonresident Withholding Exemption Certificate for Previously Reported Income, to certify an exemption from withholding on current year distributions of an S corporation's, partnership's, or LLC's **prior year income** if you are a domestic (nonforeign) nonresident S corporation shareholder, partner, or member. If you have already reported the income represented by this distribution on your California tax return as income from California sources, file Form 590-P with the S corporation, partnership, or LLC.

The S corporation, partnership or LLC will be relieved of the withholding requirements for your share of this distribution when relying in good faith on a completed and signed Form 590-P.

Do not use Form 590-P if you are one of the following:

- **A foreign (non-U.S.) partner or member. There is no provision under R&TC Section 18666 to allow an exemption from withholding for a foreign partner or member.**
- **An S corporation shareholder, partner, or member who is a resident of California or an S corporation shareholder, partner, or member who has a permanent place of business in California. Instead use Form 590, Withholding Exemption Certificate.**
- **Your income is not yet reported on your California tax return.**

Get Form 588, Nonresident Withholding Waiver Request, to request a waiver of withholding on payments of current year California source income.

B Requirement

R&TC Section 18662 and related regulations require withholding of income or franchise tax by S corporations, partnerships, or LLCs when distributions of money or property that represent California source income are made to S corporation shareholders, partners, or members that are domestic (nonforeign) nonresidents of California.

Distributions subject to withholding include, but are not limited to, distributions that represent current year's income or prior year's income that should have been, but was not previously reported as income from California sources on the S corporation's, partner's, or member's California income tax return. However, no withholding is required if the total distributions of California source income to the S corporation shareholder, partner, or member are \$1,500 or less during the calendar year. For more information on S corporation, partnership, or LLC withholding, get FTB Pub. 1017, Nonresident Withholding Guidelines.

Specific Instructions

Private Mail Box. Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

S Corporations, Partnerships, or LLCs. Keep Form 590-P for your records. Do not send this form to the Franchise Tax Board unless it has been specifically requested. This form may be completed for each distribution of prior year's income or it may be completed by the S corporation shareholders, partners, or members annually. For more information, contact:

WITHHOLDING SERVICES AND COMPLIANCE
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0651

Telephone: **(888)** 792-4900
(916) 845-4900 (not toll-free)

Fax: (916) 845-9512

You can download, view, and print California tax forms and publications from our Website at www.ftb.ca.gov.

Assistance for persons with disabilities. We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments call TTY/TDD (800) 822-6268.

Asistencia para personas discapacitadas. Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos pueden llamar al TTY/TDD (800) 822-6268.